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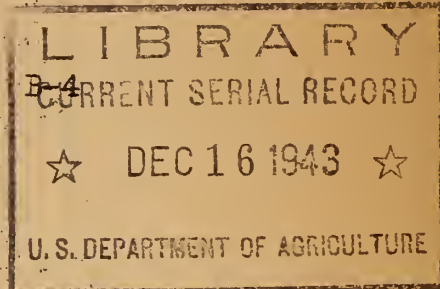


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WAR FOOD ADMINISTRATION  
FOOD DISTRIBUTION ADMINISTRATION  
Washington 25, D. C.

November 16, 1943

FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. 4  
Revision No. 1



To: Washington Finance and Accounts Division  
Chiefs, Regional Fiscal Divisions

From: H. O. Hart, Chief, Accounting Management Section  
Finance and Accounts Division

Subject: Preparation and Submission of Standard Form No. 1095,  
Summary Statement of Disbursements and Collections by  
Appropriation Limitations

Effective immediately, the instructions given in this supplement supersede all previous instructions released from this division regarding the preparation and submission of Standard Form 1095, Summary Statement of Disbursements and Collections by Appropriation Limitations.

The requirements of this memorandum are based on Budget and Finance Circulars Nos. 43, 122, 217, 541 and 711, Budget and Finance Memorandum No. 60, General Regulations No. 83 (15 Comp. Gen. 1156) and a letter dated May 29, 1943, from C. G. Garman, Acting Director of Finance, Department of Agriculture, to Edward J. Kelly, Chief, Fiscal Division, Food Distribution Administration.

As the monthly Account Currents and supporting summaries are now prepared by the Disbursing Officers to indicate only the prefix or first three digits (location) of the assigned disbursing symbols, it will be necessary to prepare only two separate monthly Standard Form No. 1095, Summary Statement of Disbursements and Collections by Appropriation Limitation; one to include all disbursing and canceled check transactions and the other to include all collection transactions; the collection Standard Form No. 1095's shall include both collections and disbursements applicable to Special Deposits, War Bonds, Victory and Withholding tax accounts. See Exhibits "A" and "B."

Signature and Distribution

The separate monthly Summary Statement of Disbursements for each disbursing symbol and the separate monthly Summary Statement of Collections for each collection symbol shall be prepared in quadruplicate on Standard Form No. 1095 and shall be appropriately identified by the name of the Department, Administration, Accountable Officer, and



station (location of the Disbursing Officer), sheet number and period (month and year) of the statement. See Exhibits "A" and "B."

The original of each monthly Standard Form No. 1095, Summary Statement of Disbursements and Collections by Appropriation Limitations, shall be manually signed in Washington by the Chief or Acting Chief of the Cashier, Payroll and Service Section and in the regions by the Chief of the Regional Fiscal Division or the Chief of the Regional Accounts Section. The name and title of the signor will be typed or stamped on the original and all of the duplicates. The original monthly Summary Statement of Disbursements and the original Summary Statement of Collections, Standard Form No. 1095's shall be supported (except Washington Operations) in every instance by the applicable copies of each of the Schedules relating to the summarization. Such Schedules need not be completed as to Disbursing Officer's Voucher Number and/or Certificate of Deposit Number.

The manually signed original and duplicates one and two of each monthly Standard Form No. 1095 must be mailed in sufficient time to reach the Finance and Accounts Division, Accounting Management Section, Washington, D. C. within ten days after the close of the month in which the transactions were accomplished by the Disbursing Officer.

The Regional Fiscal Division will retain the third duplicate copy of each separate monthly Standard Form No. 1095's and shall make an immediate determination of the correctness of the submitted monthly Standard Form No. 1095's upon receipt of the Account Currents from the Disbursing Officer. If the examination reveals incorrect preparation of the submitted monthly Standard Form 1095's revised monthly Standard Form No. 1095's will be immediately prepared and mailed as prescribed above. The revised monthly Standard Form No. 1095's must reach the Accounting Management Section, Washington, D. C. not later than 20 days after the close of the month in which the transactions were accomplished by the Disbursing Officer and be plainly marked "Revised." See Exhibit "C."

The Washington Finance and Accounts Division will retain the third duplicate copy of each separate monthly Standard Form No. 1095's and shall make an immediate determination of the correctness of the submitted monthly Standard Form No. 1095's upon receipt of advice from the Office of Budget and Finance, Departmental Accounts Section, Department of Agriculture of any discrepancy noted in their examination of the Washington Account Currents.

#### Completed Schedules Furnished by Disbursing Officers

Regional Fiscal Divisions will currently receive from Disbursing Officers completed copies of Standard Form No. 1064, Revised, Schedule of Disbursements. Such copies will indicate the "Date Paid" and Disbursing Officer's Voucher Number(s) in accordance with General Regulations No. 72 (8 Comp. Gen. 707).

Regional Fiscal Divisions will currently receive completed copies of Standard Form No. 1098, Schedule of Canceled Checks, from the Disbursing Officers indicating the date received and accomplished by the Disbursing Officers in accordance with General Regulations No. 87 (15 Comp. Gen. 1159).

Regional Fiscal Divisions will currently receive completed copies of Standard Form No. 1044, Revised, Schedule of Collections; Standard Form No. 1046, Revised, Schedule of Transfer - Special Deposits; and Standard Form No. 1096, Schedule of Voucher Deductions from Disbursing Officers in accordance with General Regulations No. 87 (15 Comp. Gen. 1159) and No. 78, Revised, (17 Comp. Gen. 1128). Such schedules will have been completed by the Disbursing Officers to indicate the Certificate of Deposit number and date of deposit. Schedules of Transfer - Special Deposits and Schedules of Voucher Deductions will also indicate the check number(s) drawn to accomplish the desired transaction(s) and the initially processed (payment) date(s) (Budget and Finance Circular No. 541).

In Washington, the Chief Disbursing Officer will currently return completed schedules, outlined above, to the Office of Budget and Finance, Departmental Accounts Section, Department of Agriculture. The Departmental Accounts Section will on a daily or current basis transmit the completed schedules to the Finance and Accounts Division.

#### Examination of Completed Schedules

The Washington Finance and Accounts Division and the Regional Fiscal Divisions shall immediately examine completed schedules returned by Disbursing Officers to determine that charges and credits have been applied correctly to the appropriations and/or funds as indicated by the retained accounting copies of applicable schedules (this examination shall be accomplished by actually comparing the retained accounting copies with the accomplished copies bearing complete paid or deposit information).

It is possible for the Disbursing Officers to make payments from erroneous appropriations (other than as indicated on schedules) or make payments in erroneous amounts (other than as indicated on schedules) which will not allow the monthly Summary Statement of Disbursements to agree with the Disbursing Officer's Account Currents. These discrepancies will not be corrected by the Regional Fiscal Divisions, but shall be the subject of a memorandum addressed to the Office of Budget and Finance, Departmental Accounts Section, Department of Agriculture. The memorandum shall be attached to the original and each of the three duplicate copies of the monthly Summary Statement of Disbursements, Standard Form No. 1095, and shall not be mailed directly to the Office of Budget and Finance, Departmental Accounts Section. The Office of Budget and Finance, Departmental Accounts Section, Department of Agriculture, will, when administratively certifying the Account Currents, take the action necessary for correcting the discrepancy.



In certain instances, errors in monthly Standard Form No. 1095's are discovered by the Office of Budget and Finance, Departmental Accounts Section, Department of Agriculture, in comparing original vouchers with monthly Summary Statements of Disbursements. These errors are usually based on disagreement between schedules and vouchers. The Departmental Accounts Section usually prepares "Revised" Summary Statements and transmits them to the Administration for certification. When errors in the monthly Standard Form No. 1095's are corrected in this manner, Regional Fiscal Divisions need not execute Standard Form No. 1097 correcting the particular schedule(s) that was incorrect.

When a Disbursing Officer makes deposits to erroneous receipt accounts (other than as indicated on the schedule), the monthly Summary Statement of Collections, Standard Form No. 1095, will not agree with the Disbursing Officer's Account Currents. Such discrepancies will not be corrected by the Regional Fiscal Divisions, but shall be the subject of a memorandum addressed to the Office of Budget and Finance, Departmental Accounts Section, Department of Agriculture. The memorandum shall be attached to the original and each of the three duplicate copies of the monthly Summary Statement of Disbursements, Standard Form No. 1095, and shall not be mailed directly to the Office of Budget and Finance, Departmental Accounts Section. Necessary corrections will be made by the Office of Budget and Finance, Departmental Accounts Section, Department of Agriculture, when that office compares the original schedules with the monthly summaries.

When other than the above described errors are discovered, the correction shall be made by Standard Form No. 1097, as prescribed by General Regulations 78-Revised. In no instance shall Treasury Department Division of Disbursement, Form 1712, Request for Adjustment of Previous Incorrect Appropriation or Other Charge, be used.

#### Disbursement Work Sheets (Exhibit "D")

Separate disbursement work sheets shall be prepared and maintained each month for each sub-appropriation under each main head of appropriation for each appropriation having no sub-appropriation and for each limitation or fund. Each form shall be identified by the symbol of the appropriation, sub-appropriation, limitation or fund, the month and the Disbursing Officer's symbol.

Receipted copies of Schedules of Canceled Checks will be totaled by calendar dates by appropriations, sub-appropriations, limitation or fund. The daily date totals applicable to each appropriation, sub-appropriation, limitation or fund will be entered on the pertinent disbursement work sheet opposite the calendar dates on which the applicable Schedules of Canceled Checks were receipted by the Disbursing Officers.

Completed copies of Schedules of Disbursements will be totaled by calendar dates, appropriation, sub-appropriation, limitation or fund.

Thereafter, the daily date totals applicable to each appropriation, sub-appropriation, limitation or fund will be entered on the pertinent disbursement work sheets opposite the calendar dates on which completed Schedules of Disbursements were paid by the Disbursing Officers.

Disbursements applying to special limitations, i.e. limitation symbol numbers used with a sub-appropriation symbol number to identify legislation ceilings for expenditures for the purchase of passenger carrying vehicles, salary within the District of Columbia or construction of buildings, (if any) shall be parenthesized and shall not be added in the "Disbursements, Charged to Limitation" column total.

At the close of the month, after all paid completed schedules have been posted to the work sheet, monthly totals shall be taken in each column of the sheet.

#### Collection Work Sheets (See Exhibit "E")

A separate collection work sheet shall be prepared and maintained each month when necessary for each sub-appropriation and for each appropriation having no sub-appropriation. Separate collection work sheets shall be maintained for each general fund receipt account and for each special fund receipt account. A collection - special deposit work sheet (See Exhibit "F") shall be prepared each month for special deposits. Each work sheet shall be identified by the appropriation, sub-appropriation, general or special fund receipt symbol, the month and collection symbol of the Disbursing Officer.

Completed Schedules of Collection shall be totaled by the calendar dates of receipt shown thereon and the date totals entered in the "Collections" column of the pertinent collection work sheet opposite the applicable calendar dates.

Completed Schedule of Voucher Deductions and Schedule of Transfer - Special Deposits shall be totaled by the accomplished calendar dates shown thereon and the calendar date totals entered in the "Receipt Adjustments" column of the pertinent collection work sheets opposite the applicable calendar dates.

Completed Schedules of Collections, Schedules of Transfers - Special Deposits and Schedules of Voucher Deductions shall be totaled by the calendar dates the Disbursing Officer initially processed the Schedules and the date totals entered in the "Treasury Deposits" column of the pertinent collection work sheet opposite the applicable calendar dates.

Schedules of Uncollectible Checks prepared by Disbursing Officers shall be totaled in the same manner as are completed copies of Schedules (by appropriation, sub-appropriation, limitation, general and special fund receipts) and the calendar date totals entered on the pertinent collection work sheets opposite the calendar dates under which such items were returned by Disbursing Officers. Such amounts will be entered in the "Receipt Adjustments" and "Payment Adjustments" columns of the



pertinent collection work sheets.

Completed Schedules of Collection - Special Deposits shall be totaled by calendar dates of receipt shown thereon and the date totals entered in the "Collections" column of work sheet - special deposits opposite the applicable calendar dates.

Completed Schedules of Disbursements - Special Deposits shall be totaled by calendar dates of payment shown thereon and the date totals entered in the "Disbursements" column of the collection work sheet - special deposits opposite the applicable calendar dates.

Completed Schedules of Transfers - Special Deposits shall be totaled by calendar dates of payment shown thereon and the date totals entered in the "Payment Adjustments" column of the Collection work sheet - special deposits opposite the applicable calendar dates.

The total of uncollectible items relative to special deposits shall be entered in the "Payment Adjustments" column of collection work sheet - special deposits opposite the calendar dates on which such items were returned by Disbursing Officers.

At the close of the month after all completed schedules have been properly entered in the columns of the collection work sheets, the columns will be totaled for preparation of the monthly Summary Statement of Collections.

Preparation, Standard Form No. 1095, Monthly Summary Statement of Disbursements

Appropriations, sub-appropriation, limitation, special limitation and/or fund symbol numbers shall be listed vertically on the form in the column headed "Appropriation and Limitation Symbol Number." Disbursements as indicated by accumulated amounts on disbursement work sheets applying to a particular appropriation will be entered opposite the appropriation symbol number in the column "Disbursements, Total by Appropriation." Disbursements as indicated by disbursement work sheets applicable to each sub-appropriation, limitation, and/or fund shall be entered opposite the pertinent symbol in the column "Disbursements, Charged to Limitation." Amounts of canceled checks, as indicated on disbursement work sheets, applying to each appropriation will be entered opposite the applicable appropriation symbol in the column headed "Collections, Total by Appropriation." Canceled checks, as indicated on disbursement work sheets, applying to each sub-appropriation, limitation, and/or fund shall be entered opposite the applicable sub-appropriation, limitation, and/or fund symbol in the column "Collections, Credited to Limitation." (Total canceled checks applicable to an appropriation for which sub-appropriation, limitation, and/or fund symbols have not been prescribed will be shown only in the column headed "Total by Appropriation." Columnar totals of the amounts listed in the various columns of the summary will be obtained and shown at the bottom of the last sheet for the particular statement.



Preparation, Standard Form No. 1095, Monthly Summary Statement of Collections

Symbols of each appropriation, sub-appropriation, limitation or other receipt account and subsidiary account applying thereto to which credits have been placed will be listed vertically in the column "Appropriation Limitation Symbols." Total deposits as revealed by collection work sheets applying to each main head of the appropriation will be entered in the column "Collections - Total by Appropriation" opposite the applicable appropriation symbol. Deposits applying to each sub-appropriation, limitation, and/or fund will be entered in the "Collection, Credited to Limitations" column opposite the appropriate sub-appropriation, limitation, or fund symbol number. (Deposits applicable to special limitations, symbols (if any) shall be parenthesized and will not be added in the "Collections, Credited to Limitation" columnar total.) Deposits applying to an appropriation or other receipt account for which sub-appropriation or limitation symbol numbers have not been prescribed will be shown only in the column "Collections, Total by Appropriation" opposite the applicable appropriation or other receipt account symbol. Columnar totals will be taken of monthly Summary Statements of Collections and will be inserted at the bottom of the last sheet for the particular summary statement.

Uncollectible items returned by Disbursing Officers during the month in which the original collections were submitted for deposit will be identified on monthly Summary Statements of Collections by insertion of the following statement in the "Remarks" column opposite the applicable sub-appropriation or appropriation symbol: "Includes an uncollectible item of \$ \_\_\_\_\_. " Uncollectible items returned by Disbursing Officers in a month subsequent to that in which original collections were submitted for deposit will be identified by insertion of the following statements in the "Remarks" column opposite the applicable appropriation or sub-appropriation symbol: "Uncollectible item of \$ \_\_\_\_\_ deposited on Certificate of Deposit No. \_\_\_\_\_, dated \_\_\_\_\_."

File

File the third duplicate copy of each monthly Standard Form No. 1095 supported by all paid and receipted copies of schedules for that month by type of schedule, by paid or receipted date with the copies of the applicable Standard Form No. 1019B-Revised, Account Currents, Standard Form No. 1045, Summary of Collections, Standard Form No. 1065, Summary Statement of Disbursements, and Standard Form No. 1098, Summary of Canceled Checks. The monthly folders should be properly labeled to indicate the contents.





# SUMMARY STATEMENT OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION LIMITATIONS

Made for Agriculture  
(Department or Establishment)

Food Distribution Administration  
(Bureau or Office)

By (signed manually)  
John Doe (Signature)  
Chief, Accounts Section  
(Title)

To accompany account current of G. F. Allen  
(Name of accountable officer)

Period October, 1943 Station Dallas, Texas Disbursing symbol No. 111

APPROPRIATION AND LIMITATION SYMBOL NUMBER	DISBURSEMENTS		COLLECTIONS (CANCELED CHECKS, ETC.)		REMARKS
	CHARGED TO LIMITATION	TOTAL BY APPROPRIATION	CREDITED TO LIMITATIONS	TOTAL BY APPROPRIATION	
	\$	\$	\$	\$	
1243810		113,371.18		261.80	Canceled checks
.020	2,057.05				
.040	2,928.27				
.070	4,686.62				
.100	54,001.31		261.80		
.160	1,689.99				
.202	48,007.94				
1233810		1,618.36			
.070	192.38				
.100	417.90				
.202	1,008.08				
123906(38)		3.10			See Form 1097 No. S.W. 18-43
.001	3.10				
12X8015		6,792.00			
.0037	201.00				
.0634	5,372.00				
.1568	1,219.00				
Totals	121,784.64	121,784.64	261.80	261.80	





# SUMMARY STATEMENT OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION LIMITATIONS

Made for Agriculture  
(Department or Establishment)

Food Distribution Administration  
(Bureau or Office)

By (signed manually)  
John Doe (Signature)  
Chief, Accounts Section  
(Title)

To accompany account current of G. F. Allen  
(Name of accountable officer)

Period October, 1943 Station Dallas, Texas Disbursing symbol No. 111

APPROPRIATION AND LIMITATION SYMBOL NUMBER	DISBURSEMENTS		COLLECTIONS (CANCELED CHECKS, ETC.)		REMARKS
	CHARGED TO LIMITATION	TOTAL BY APPROPRIATION	CREDITED TO LIMITATIONS	TOTAL BY APPROPRIATION	
	\$	\$	\$	\$	
1243810				4,950.00	
.202			4,950.00		
12X8015				10.00	
.0083			10.00		
12F5867				7,413.00	
12F5859				50.00	
66.2		27.30		922.00	Includes uncollect- ible item \$10.00
.132			843.00		
.260	27.30		79.00		
128135				8,972.00	
.2			8,972.00		
124330				40.00	
124712				60.00	
122240				651.00	
Totals	27.30	27.30	14,954.00	23,068.00	





## SUMMARY STATEMENT OF DISBURSEMENTS AND COLLECTIONS BY APPROPRIATION LIMITATIONS

Made for Agriculture  
(Department or Establishment)

Food Distribution Administration  
(Bureau or Office)

By (signed manually)  
John Doe (Signature)  
Chief, Accounts Section  
(Title)

To accompany account current of G. F. Allen  
(Name of accountable officer)

Period October, 1943 Station Dallas, Texas Disbursing symbol No. 111

APPROPRIATION AND LIMITATION SYMBOL NUMBER	DISBURSEMENTS		COLLECTIONS (CANCELED CHECKS, ETC.)		REMARKS
	CHARGED TO LIMITATION	TOTAL BY APPROPRIATION	CREDITED TO LIMITATIONS	TOTAL BY APPROPRIATION	
	\$	\$	\$	\$	
		<u>R E V I S E D</u> November 15, 1943			
1243810		114,371.18		261.80	Cancelled Checks
.020	3,057.05				
.040	2,928.27				
.070	4,686.62				
.100	54,001.31		261.80		
.160	1,689.99				
.202	48,007.94				
1233810		1,618.36			
.070	192.38				
.100	417.90				
.202	1,008.08				
1231906(34)		3.10			
.001	3.10				
12X8015		6,792.00			
.0037	201.00				
.0634	5,372.00				
.1568	1,219.00				
Totals	122,784.64	122,784.64	261.80	261.80	





# EXHIBIT "D"

## DISBURSEMENT WORK SHEET

APPROPRIATION, SUB-APPROPRIATION  
OR LIMITATION SYMBOL  
MONTH OF  
DISBURSING SYMBOL

DATE	CANCELED CHECKS	DISBURSEMENTS	DATE	CANCELED CHECKS	DISBURSEMENTS
1			17		
2			18		
3			19		
4			20		
5			21		
6			22		
7			23		
8			24		
9			25		
10			26		
11			27		
12			28		
13			29		
14			30		
15			31		
16			TOTALS		



# EXHIBIT "E"

## COLLECTION WORK SHEET

APPROPRIATION, SUB-APPROPRIATION  
 LIMITATION OR GENERAL FUND  
 RECEIPT SYMBOL  
 MONTH OF  
 COLLECTION SYMBOL

DATE	COLLECTIONS	RECEIPT ADJUSTMENTS	TREASURY DEPOSITS	PAYMENTS ADJUSTMENTS	DATE	COLLECTIONS	RECEIPT ADJUSTMENTS	TREASURY DEPOSITS	PAYMENT ADJUSTMENTS
1					17				
2					18				
3					19				
4					20				
5					21				
6					22				
7					23				
8					24				
9					25				
10					26				
11					27				
12					28				
13					29				
14					30				
15					31				
16					TOTALS				





## EXHIBIT "F"

COLLECTION WORK SHEET - SPECIAL DEPOSITS

## SPECIAL DEPOSITS

DATE	COLLECTIONS	DISBURSEMENTS	PAYMENT ADJUSTMENTS	DATE	COLLECTIONS	DISBURSEMENTS	PAYMENT ADJUSTMENTS	MONTH OF COLLECTION SYMBOL	SPECIAL DEPOSITS
1				17					
2				18					
3				19					
4				20					
5				21					
6				22					
7				23					
8				24					
9				25					
10				26					
11				27					
12				28					
13				29					
14				30					
15				31					
16				TOTALS					

